

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	312.0	297.0	299.0
On Roll Special Ed Full-Time	27.0	22.0	22.0
On Roll Subtotal	339.0	319.0	321.0
Sent to Other Districts Special Ed	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,367,413	3,434,761	3,503,456
	Total Tuition	10-1300	15,600	14,000	14,000
	Rents and Royalties	10-1910	2,153	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	11,455	9,900	9,900
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		3,396,621	3,458,761	3,527,456
General Fund Revenues from State Sources	School Choice Aid	10-3116	247,431	274,118	280,085
	Categorical Transportation Aid	10-3121	140,825	140,825	140,825
	Categorical Special Education Aid	10-3132	302,902	302,902	302,902
	Equalization Aid	10-3176	992,141	877,917	691,759
	Categorical Security Aid	10-3177	34,238	34,238	34,238
	Total Revenues from State Sources		1,717,537	1,630,000	1,449,809
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	191,392	303,127
	Adjustment for Prior Year Encumbrances		0	46,373	0
	Actual Revenues (Over)/Under Expenditures		-163,698	0	0
General Fund Revenues	Total Operating Budget		4,950,460	5,326,526	5,280,392
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,155	30,164	19,200
	Title II	20-4451-4455	9,630	7,777	4,621
	Title IV	20-4471-4474	2,904	20,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	68,112	66,871	56,840
	CARES Act Education Stabilization Fund	20-4530	0	19,824	0
	Coronavirus Relief Fund (CRF)	20-4532	0	13,479	0
	CRRSA Act-ESSER II	20-4534		0	77,640
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	Other	20-4XXX	36,286	36,101	30,820
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		138,087	194,216	267,621
Special Revenue Fund Revenues	Total Grants and Entitlements		138,087	194,216	267,621

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	708,291	711,360	717,011
	Total Revenues from Local Sources		708,291	711,360	717,011
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	168,909	169,640	170,989
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		877,200	881,000	888,000
Debt Service Fund Revenues	Total Repayment of Debt		877,200	881,000	888,000
All Fund Revenues	Total Revenues/Sources		5,965,747	6,401,742	6,436,013
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,965,747	6,401,742	6,436,013

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,813,112	1,902,541	1,968,060	
	Special Education-Instruction	11-2XX-100-XXX	334,260	292,500	300,296	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,067	17,252	18,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	25,260	0	45,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,291	8,000	8,137	
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,261	97,690	102,129	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	134,175	169,357	169,265	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	28,680	78,500	85,920	
	Undistributed Expenditures-Guidance	11-000-218-XXX	23,574	35,700	50,758	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	171,819	220,759	198,883	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,832	53,915	46,311	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	81,494	2,994	2,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,521	8,350	11,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	117,643	118,249	144,250	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	160,987	168,297	105,971	
	Undistributed Expenditures-Central Services	11-000-251-XXX	113,609	105,726	135,803	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	59,375	64,995	75,788	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	506,114	555,548	559,992	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	319,931	438,379	410,130	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	751,384	866,571	790,780	
	Total Undistributed Expenditures			2,655,950	2,993,030	2,942,617
	General Fund Current Expenses	Total General Current Expense		4,815,389	5,205,323	5,229,673
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	32,965	28,133	8,133	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	17,098	0	0	
	Interest Deposit to Capital Reserve	10-604	0	100	100	
	Total Capital Outlay		50,063	28,233	8,233	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	85,008	92,970	42,486	
	General Fund Grand Total		4,950,460	5,326,526	5,280,392	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,155	30,164	19,200
	Title II	20-XXX-XXX-XXX	9,630	7,777	4,621
	Title IV	20-XXX-XXX-XXX	2,904	20,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,112	66,871	56,840
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	19,824	0
	Other	20-XXX-XXX-XXX	36,286	36,101	30,820
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	13,479	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	77,640
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	138,087	194,216	267,621
Special Revenue Fund Expenses	Total Special Revenue Funds		138,087	194,216	267,621
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	877,200	881,000	888,000
	Total Debt Service Funds		877,200	881,000	888,000
All Fund Expenses	Total Expenditures/Appropriations		5,965,747	6,401,742	6,436,013
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,965,747	6,401,742	6,436,013

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	119,778	102,680	102,780	102,880
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	307,813	486,979	303,127	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	257,540	257,540	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,931	\$13,464	\$14,845	\$15,133	\$15,062
Total Classroom Instruction	\$8,022	\$8,222	\$8,824	\$9,121	\$9,104
Classroom-Salaries and Benefits	\$6,835	\$7,015	\$7,135	\$7,593	\$7,466
Classroom-General Supplies and Textbooks	\$128	\$280	\$389	\$425	\$509
Classroom-Purchased Services	\$1,058	\$927	\$1,300	\$1,103	\$1,129
Total Support Services	\$2,027	\$2,130	\$2,699	\$2,504	\$2,441
Support Services-Salaries and Benefits	\$1,182	\$1,273	\$1,565	\$1,273	\$1,194
Total Administrative Costs	\$1,447	\$1,540	\$1,510	\$1,651	\$1,640
Administration Salaries and Benefits	\$663	\$719	\$812	\$702	\$703
Total Operations and Maintenance of Plant	\$1,385	\$1,524	\$1,740	\$1,784	\$1,790
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$69	\$71	\$88
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$48	\$71	\$74	\$76
Total Equipment Costs	\$271	\$0	\$0	\$0	\$0
Legal Costs	\$129	\$40	\$31	\$32	\$32
Employee Benefits as a percentage of salaries*	36.82%	33.34%	38.84%	39.56%	35.31%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	KRSD provides business services to the district. Business administrator, accounts payable, payroll, human resources	0
Custodial and Maintenance Services	KRSD provides building maintenance services for the district	0
Food Services	KRSD manages the district's food service operation	0
Special Education Services	Logan Township Schools provide CST and special education programming oversight	0
Superintendent and Assistant Sup.	Shared Superintendent with KRSD	0
Technology Services	KRSD provides IT management and support services	0
Transportation Services, including Fuel	Student transportation jointure with South Harrison	0

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	3,503,456
	(D) Total School Levy	4,220,467
	(B) Estimated Net Taxable Valuation (as of 03/19/21)	390,482,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	418,141,680
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8972
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0808
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8379
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0093

Employee Contract List for District

Name	Category	Measure
Dr. Scott Hogan	Job Title	Other
	Job Title II	Interim Principal
	Base Annual Salary Amount	\$110,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/07/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,461
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payment for unused vacation time at separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Scott Hogan	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Shared Service Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title	Information Technology
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Job Title II	None Reported
	Job Title II	Chief Technology Officer
	Job Title II	Director of B&G
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
Shared with Another District?	Y	

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	15
	Shared District	2440
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Job Title Other District	Chief Technology Officer
	Job Title Other District	Director of B&G
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/20
	Beginning Date of Contract	07/01/20
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/23
	End Date of Contract	06/30/21
	End Date of Contract	06/30/21
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Total Other/In-Kind Remuneration Amount	\$0
	Total Other/In-Kind Remuneration Amount	\$0
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported	

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported